IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPLICATION NO. 7 OF 2002.

Commissioner of Customs
(Preventive), Mumbai. ... Applicant.

V/s.

Ashwin Mehta. ... Respondent.

A.J.Rana, senior counsel with P.S.Jetly
for the applicant.

H.R.Shetty for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 16th June 2006.

P.C. :

. Heard learned counsel for the rival parties.

2. The application was admitted on 9th February, 2005 on the following substantial question of law:

> "a. Whether the customs Excise Gold (Control) Appellate Tribunal is justified in entertaining application for Rectification of Mistake when there was no mistake apparent on records of CEGAT order dated 10/10/2000?"
>
> "b. Whether Customs, Excise Gold (Control) Appellate Tribunal order dated 27/7/2001 amounted to review of its own order dated 10/10/2000, and if so, whether CEGAT has power to review its own order?"

3. Having heard rival parties at length and having considered the findings recorded by the appellate Tribunal, in both orders; one passed in the appeal and another passed on the rectification application, we are satisfied that the questions of law referred to above, need consideration by this Court. In the above view of the matter, the Tribunal is directed to forward statement of case and refer the substantial questions of law incorporated herein for the opinion of this Court.

4. The application is, accordingly, disposed of in terms of this order with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA J.)**